

FEDERAL LAW ENFORCEMENT TRAINING CENTER
DEPARTMENT OF THE TREASURY



FINANCIAL FRAUD INSTITUTE

Training ★ Technology ★ Vision

SYLLABUS

White Collar Crime
Training Program
(WCCTP)

September 2000

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GENERAL INFORMATION

History and Purpose of the White Collar Crime Training Program (WCCTP)

Over the past decade, crime in our society has rapidly expanded from the streets and alleys of our cities to the sanitized corridors of corporate offices and computer rooms. The Federal Law Enforcement Training Center (FLETC), and its Participating Organizations (PO) recognized that, because of the evolution of the computer and the expansion of fraud into many areas of our society, a vacuum existed in the training of Federal investigators in the detection of fraud and other white collar crimes. In order to fill this void the Center, with the vigorous support of the PO's, initiated a training program on white collar crime. Since the program's debut in December 1978, the Center has modified the program to meet the participants' needs due to changing trends in white collar crime.

This program provides members of Federal investigating teams with the basic tools to unearth these sophisticated violations and their clever perpetrators. With this as an ultimate goal, the curriculum was developed around three major areas: financial investigative techniques, legal concerns, and case development. Through a training blend of theory and laboratories (which include simulated case problems), the student will develop not only a heightened awareness of the myriad white collar crime schemes being worked by criminals, but will also gain the technical skills useful in the successful investigation of these schemes.

Each program participant, whether a general investigator, an auditor, a compliance investigator, a management analyst or other investigative support personnel, will bring to the program certain expertise in some of the areas covered in the curriculum. The Center will draw from that knowledge gained from this variety of professional experiences, and use it as a stimulus to other participants who may be deficient in such skills. Finally, the Center aims to make all of those actively involved in the financial fraud investigatory process aware of the wealth of talent available within the Federal services which can be united in purpose to detect, investigate, and prosecute these crimes.

ADMINISTRATION

Applicants should phone the FLETC Planning and Allocation Staff at (912) 267-2421 for enrollment information. Upon acceptance in a program, a confirmation letter with details on housing, transportation, and schedules will be mailed to the participant.

All training participants will report to the classroom by 7:30 A.M. on the first day of training and should check in at the Center (Registration) the previous evening. The Center reserves the right to deny participation to anyone with an unexcused late arrival.

Qualification for Attendance

The FLETC Board of Directors has determined that the training program is available to Federal organizations actively involved in investigating white collar crime. State and local agency personnel are eligible to attend on a space-available basis upon sponsorship of a Center participating organization. (See the following list of participating organizations.)

Length of Program

The training program is of 2 week's duration. There are a total of 76 course hours in the program.

Standard Daily Schedule

Morning Session	7:30 a.m. to 11:30 a.m.
Lunch	11:30 a.m. to 12:30 p.m.
Afternoon Session	12:30 p.m. to 4:30 p.m.

On the last day of scheduled training, the program will conclude at approximately 10:30 A.M., with the graduation of students. Due to transportation requirements, no airline departure should be scheduled for earlier than 2:00 P.M. The Center reserves the right to deny graduation from the training program for any student departing from the training program early.

Program Cost

Fees cover all costs including room, board, materials and supplies. Participants are responsible for their own transportation expenses to the FLETC. Since costs vary from year to year, the participant fee for programs is listed in the annual schedule of

classes.

Location

All training is conducted at the Federal Law Enforcement Training Center (FLETC), Glynco, Georgia, an inter-agency training facility located 6 miles north of Brunswick, Georgia, and approximately 75 miles equidistant between Savannah, Georgia and Jacksonville, Florida. It is located near the beach resorts of St. Simon Island, Sea Island, and Jekyll Island, Georgia. The climate is moderate and lends itself to year round training.

Student Evaluation

Practical exercises are conducted in "Interviewing", "Charting Techniques", "Using Computers as an Investigative Tool", and "Indicators of Financial Fraud". Curriculum and course critiques will be solicited from students for all segments of the program.

Additional Information

Additional information concerning the White Collar Crime Training Program may be obtained by contacting:

Federal Applicants

WCCTP Program Coordinator
Financial Fraud Institute
Federal Law Enforcement Training Center
Building 210
Glynco, Georgia 31524

912/267-2314 FAX: 912/267-2500

State/Local Applicants:

Director
Office of State and Local Training
Federal Law Enforcement Training Center
Building 67
Glynco, Georgia 31524

912/267-2345 800/743-5382

PARTICIPATING ORGANIZATIONS

State and local organizations involved in the investigation of white collar crime may request space-available enrollment in the WCCTP upon sponsorship of one of the following participating Federal organizations:

EXECUTIVE BRANCH

AGRICULTURE

- Forest Service

COMMERCE

- National Institute of Standards and Technology
- National Marine Fisheries Service
- Office of Security
- Office of Export Enforcement

HEALTH AND HUMAN SERVICES

- Food & Drug Administration
- National Institute of Health
- Social Security Administration

INTERIOR

- Bureau of Indian Affairs
- Bureau of Land Management
- Bureau of Reclamation
- National Park Service
- U.S. Fish and Wildlife Service
- Office of Surface Mining, Reclamation and Enforcement

JUSTICE

- Bureau of Prisons
- Drug Enforcement Administration
- Immigration and Naturalization Service
- U.S. Marshals Service

STATE

- Office of Diplomatic Security

TRANSPORTATION

- Federal Aviation Administration
- U.S. Coast Guard

TREASURY

Bureau of Alcohol, Tobacco and Firearms
Bureau of Engraving and Printing
Financial Crimes Enforcement Network (FinCEN)
Internal Revenue Service
U.S. Mint
U.S. Customs Service
U.S. Secret Service
Defense Protective Service
Naval Criminal Investigative Service
National Security Agency

PRESIDENT'S COUNCIL ON INTEGRITY AND EFFICIENCY

Inspectors General Offices:

Agency for International Development
Department of Agriculture
Department of Commerce
Department of Defense
Department of Education
Department of Energy
Department of Health and Human Services
Department of Housing and Urban Development
Department of Interior
Department of Labor
Department of State
Department of Transportation
Department of the Treasury
Environmental Protection Agency
General Services Administration
Government Printing Office
National Aeronautics and Space Administration
Nuclear Regulatory Commission
Office of Personnel Management
Railroad Retirement Board
Resolution Trust Corporation
Small Business Administration
Tennessee Valley Authority
United States Information Agency
Veterans Affairs

Legislative Branch

CONGRESS

Government Printing Office
Library of Congress Police
U.S. Capitol Police

Judicial Branch

SUPREME COURT

Supreme Court Police
Federal Judicial Center

Independent

AMTRAK
Northeast Corridor Police

CENTRAL INTELLIGENCE AGENCY
Office of Security

ENVIRONMENTAL PROTECTION AGENCY
Criminal Enforcement Division

FEDERAL EMERGENCY MANAGEMENT AGENCY
Office of the Inspector General
Security Division

GENERAL SERVICES ADMINISTRATION
Office of Physical Security and Law Enforcement

SMITHSONIAN
National Zoological Park
Office of Protection Service

TENNESSEE VALLEY AUTHORITY
Land Between the Lakes Patrol
Public Safety Service

WHITE COLLAR CRIME TRAINING PROGRAM

Descriptions and Objectives
of
Courses in the Program

COURSE: VICTIMS OF FINANCIAL FRAUD (4016)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
2:00			2:00

DESCRIPTION:

In many criminal investigations, the single most important piece of evidence is the eyewitness statement of key victims and witnesses. The Federal criminal investigator can, through his or her actions, influence the quality of such statements. Through lecture and discussion, this session identifies a process for both understanding and dealing with emotional barriers to complete and accurate information.

TERMINAL PERFORMANCE OBJECTIVE:

At the completion of this course, students will demonstrate effective interview techniques for use in dealing with victims and witnesses of financial fraud in accordance with the principle delineated during the course of instruction.

INTERIM PERFORMANCE OBJECTIVES:

1. Identify why many white collar victims experience their victimization as a crisis and why many witnesses to white collar crime see themselves as "victims."
2. Identify how the emotional impact of crime effects a law enforcement investigation.
3. Identify how "psychological first-aid" aids in obtaining accurate information.
4. Identify provisions of Federal victim and witness statutes that help preserve the integrity of information.

METHOD OF EVALUATION: Completion of course.

COURSE: INTERVIEWING (4017 / 4019)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
4:00	4:00		8:00

DESCRIPTION:

This course is designed to teach the student basic interviewing techniques utilizing a combination of behavioral techniques blended with proven questioning techniques. It examines the principles of memory and the various psychological aids the law enforcement officer may utilize to enhance the memory of both the victim or witness. Interview objectives are formulated as well as the proper selection of interview time, place and environment. Practical suggestions are made as to how the investigator should proceed when conducting an interview and specified detailed information is needed but not available through the traditional investigative interview.

TERMINAL PERFORMANCE OBJECTIVES:

Given an interviewing practical exercise with role players, the student will conduct a law enforcement interview utilizing the principles of communication as they apply to interviewing, the essentials in preparation for an interview, structuring and timing of appropriate questions, and appropriate procedures for interviewing as delineated during the course of instruction.

INTERIM PERFORMANCE OBJECTIVES:

1. Identify the five phases of the interview.
2. Demonstrate methods of planning the interview.
3. Demonstrate procedures appropriate to follow when a team of two persons conducts an interview.
4. Identify two generally accepted principles of memory.
5. Identify four primary techniques of the cognitive interview.
6. Identify memory retrieval aids designed to elicit specific information from a victim of witness.
7. Demonstrate the use of cognitive interviewing techniques.

METHOD OF EVALUATION: Demonstrated proficiency.

COURSE: PRIVACY ACT/FOIA (1190)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
2:00			2:00

DESCRIPTION:

Through lecture and classroom discussion, this course provides an overview of the major Federal statutes regulating public access to government records and government access to financial records. The course describes to Federal investigators which types of records they might have to reveal upon request, what legal requirements are imposed in their maintenance of records systems, how they can help safeguard records from disclosure that could impair investigators, and what limits are placed on their access to financial records.

TERMINAL PERFORMANCE OBJECTIVE:

Upon completion of this course the student will identify the scope, record maintenance requirements, disclosure requirements of the Privacy Act and Freedom of Information Act, and the limits on government access to financial records under the Right to Financial Privacy Act, according to the principles delineated during the course of instruction.

INTERIM PERFORMANCE OBJECTIVES:

1. Recognize what information in Federal files is covered by the Privacy Act and Freedom of Information Act.
2. Recognize the circumstances under which an agency may disclose personal privacy information under the Privacy Act.
3. Identify what must be disclosed under the Freedom of Information Act.
4. Identify what may be withheld under the Freedom of Information Act.
5. Identify the limits on access to financial records by government authorities under the Right to Financial Privacy Act.

METHOD OF EVALUATION: Completion of course.

COURSE: FEDERAL COURT PROCEDURES (1130)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
6:00			6:00

DESCRIPTION:

This course concentrates on the operation of the Federal Court System. It emphasizes procedures involved in processing a criminal case from the arrest to indictment of the defendant to the trial. This includes discussion of the Initial Appearance, the preliminary examination, the indictment and information, grand jury, arraignment, discovery, and venue. The roles of the Federal law enforcement officer, the magistrate, the judge, the grand jury and the trial jury are reviewed.

TERMINAL PERFORMANCE OBJECTIVES:

Upon completion of this course the student will identify both rules governing proceedings in criminal cases in the United States Federal Court System and responsibilities of the Federal law enforcement officer during these proceedings in accordance with the principles delineated during the course of instruction.

INTERIM PERFORMANCE OBJECTIVES:

1. Identify the function and structure of the United States District Court System, United States Court of Appeals, and the United States Supreme Court.
2. Identify functions of the United States Magistrates.
3. Identify the federal law enforcement officer's duties in dealing with the U.S. Magistrate.
4. Identify legal avenues by which a defendant may be brought before a Magistrate.
5. Identify the function and purpose of the initial appearance.
6. Identify the function and purpose of the preliminary examination.
7. Identify the function, structure and duties of the grand jury.
8. Identify rules governing the secrecy of grand jury proceedings.

9. Identify documents required to formally accuse a defendant and the rules governing their use.
10. Identify the function and purpose of an arraignment.
11. Identify pleas available to a defendant and the rules governing their use.
12. Identify information subject to discovery and inspection under Rule 16, F.R.Crim.P.
13. Identify information potentially subject to disclosure to the defense under the Brady doctrine.
14. Identify information subject to disclosure under the Jencks Act and Rule 26.2, Federal Rules of Criminal Procedures.
15. Identify rules governing the issuance and use of subpoenas.
16. Identify conditions which determine venue for an offense.
17. Identify rules governing the composition, use and verdicts of trial juries.
18. Identify rules governing the imposition of judgment.
19. Identify rules governing the Statute of Limitations.
20. Identify the Federal law enforcement officer's duties in dealing with the government attorney.

METHOD OF EVALUATION: Completion of course.

COURSE: EVIDENCE (1120)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
6:00			6:00

DESCRIPTION:

Through lecture and class discussion, this course examines the principles of evidence as set forth in the Federal rules of Evidence. Emphasis is placed on the admissibility, classification, method of presentation and weighing of evidence in the Federal system.

TERMINAL PERFORMANCE OBJECTIVES:

Given a set of facts depicting proper and improper applications of selected basic Rules of Evidence, the student will determine the correct classification, standard of admissibility and method of presentation of evidence in Federal Court.

INTERIM PERFORMANCE OBJECTIVES:

1. Identify the roles of both the judge and the jury in the trial process.
2. Identify evidence as direct or circumstantial.
3. Identify the proper application of the relevancy and competency requirements (on a basic level).
4. Recognize the impact of the husband-wife and attorney-client privileges on a criminal case.
5. Identify the basis for impeaching a witness.
6. Identify the proper use of lay opinion testimony.
7. Distinguish between basic hearsay, admissions and confessions, and what is hearsay, but is admissible as dying declarations and excited utterances.
8. Recognize chain of custody problems.

METHOD OF EVALUATION: Completion of course.

COURSE: CONSPIRACY (1070)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
4:00			4:00

NOTE: This includes two films to be shown on part two (last 2 hours):

Conspiracy Part I	Number 170 29 Mins.
Conspiracy Part II	Number 171 26 Mins.

DESCRIPTION:

Through lecture, film, and class discussion, this course examines the principles of conspiracy under 18 USC 371. Emphasis is placed on the elements of the offense and their application, along with the concepts of venue and statute of limitation as applied to a conspiracy case.

TERMINAL PERFORMANCE OBJECTIVES:

Upon completion of this course the student will recognize the elements that constitute a conspiracy and the factors that determine the process by which it is prosecuted under 18 USC 371 according to the principles delineated during the course of instruction.

INTERIM PERFORMANCE OBJECTIVES:

1. Recognize that a conspiracy is an offense prosecutable in addition to any other offenses committed by the conspirators.
2. Recognize an agreement and its functions according to the provisions of 18 USC 371.
3. Recognize the function of an overt act in the crime of conspiracy.
4. Identify how many persons are needed to form a conspiracy.
5. Identify when knowledge and intent are sufficient to constitute a conspiracy.
6. Identify when a co-conspirator's statement may be used during the prosecution of a conspiracy.
7. Identify the limits of the withdrawer's or late joiner's criminal responsibility.
8. Identify when a conspiracy is prosecutable within the statute of limitations.

METHOD OF EVALUATION: Completion of course.

COURSE: COURTROOM TESTIMONY (1910)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
2:00			2:00

DESCRIPTION:

Through lecture and tape presentation, this course examines the roles of persons present during a trial and the techniques for being an effective witness. It contains instruction on successful methods of testifying, including appropriate demeanor, conduct on the witness stand and coping with cross-examination.

TERMINAL PERFORMANCE OBJECTIVES:

Upon completion of this course the student will be able to identify the roles of the various persons present during a trial and will recognize effective techniques to use as a witness, as delineated during the course of instruction.

INTERIM PERFORMANCE OBJECTIVES:

1. Identify the factors to be considered in determining when to begin preparation for trial.
2. Identify the fundamental principles a law enforcement officer should follow when testifying.
3. Recognize the proper use of notes in court and their availability to the defense attorney.
4. Recognize the techniques used and the purpose of cross-examination by the defense attorney.
5. Identify the roles of the prosecutor, defense attorney, judge and jury in a court.

METHOD OF EVALUATION: Completion of course.

COURSE: CHOICE OF REMEDIES**LENGTH AND METHOD OF PRESENTATION:**

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
5:00	3:00		8:00

DESCRIPTION:

Through lecture and discussion, this course will provide the student with a basic introduction of the remedies available to a Federal investigator. Areas of focus will be criminal law, the establishment of essential elements and their relation to white collar investigations. Also, the course provides the student with an overview in understanding the legal issues of multiple avenue resolution, commonly known as parallel proceedings. Emphasis will be directed to distinctions between the three basic areas of criminal investigations, civil investigations, and administrative procedural investigations. Application of investigative techniques and sources of information will be reviewed to allow students to become familiar with alternatives available for selection when dealing in simultaneous proceedings. A section provides the students with the historical and legal foundation for the establishment of Federal administrative law and operation. Emphasis will be directed to executive branch decision ability, based upon the Administrative Procedures Act. The scope of Federal judicial Review over Executive Branch Administrative Process will also be examined with the previously identified issues as a background or basis, the student will then become familiar with the operation of Administrative Law, as such pertains to the criminal investigator's case work. In conclusion, the course will examine civil fraud for agency investigations. It discusses civil remedies in criminal investigations. The primary focus is to recognize the civil fraud issues under the False Claims Act, 31 USC 3729.

TERMINAL PERFORMANCE OBJECTIVES:

The student will identify typical problems which arise in parallel proceedings and the choice of remedies to include criminal, civil and administrative actions. They will be able to recognize issues related to these choices in any set of facts as presented.

INTERIM PERFORMANCE OBJECTIVES:PART I: CRIMINAL LAW

1. Identify a definition of a crime.
2. Distinguish between a crime and a tort.
3. Identify four sources of law.
4. Distinguish between a felony and misdemeanor in accordance with 18 USC 3559.

5. Define the basic elements of a crime.
6. Identify the Doctrine of Merger of Crimes.
7. Identify inchoate offenses.

PART II: PARALLEL PROCEEDINGS

1. Identify Constitutional and procedural issues which affect the conduct of an investigator involved in a parallel proceeding.
2. Identify the policy dictated by Federal Court decisions concerning "good faith: sharing between investigators of parallel proceedings.
3. Identify the strict limit which the U. S. Supreme Court has placed on the use of grand jury material by civil attorneys.
4. Identify the information which may by law be received from parallel Civil and Administrative Federal investigators for use in Criminal prosecutions.

PART III: ADMINISTRATIVE LAW

1. Identify the legal authority which allows for administrative practice and procedure.
2. Identify why criminal judicial, civil judicial, and civil administrative prosecutions from the same cause of action are not in jeopardy of each other.
3. Identify and know how to use the Code of Federal Regulations index for finding Executive branch administrative procedural regulations.
4. Identify the administrative procedures act and its purpose.
5. Identify the burden of proof for civil administrative actions.

PART IV: CIVIL FRAUD LITIGATION

1. Identify criminal violations which might also allow recovery of damages on a civil lawsuit.
2. Identify civil remedies available under common law.
3. Identify the elements of the False Claims Act 31 USC 3729.

4. Compute civil penalties possible under the False Claims Act.
5. Compute the statute of limitations for the False Claims Act.
6. Explain collateral estoppel.
7. Identify remedies available in bribery cases.
8. List three issues that should be addressed in order for the Department of Justice to assess the possibility for a civil remedy.

METHOD OF EVALUATION: Completion of course.

COURSE: CHOICE OF REMEDIES- Laboratory Exercise

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
	3:00		3:00

DESCRIPTION:

Through small team assignments, this sub-unit will provide the students with opportunity to identify statutory violations of Federal law and decide upon appropriate avenue(s) of resolution based upon the previous topics of instruction in the course.

TERMINAL PERFORMANCE OBJECTIVES:

Given sets of facts depicting violations of Federal statutory law, the students will be able to identify the violations and suggest appropriate avenue(s) of resolution in light of constitutional, evidentiary and deterrence considerations.

INTERIM PERFORMANCE OBJECTIVES:

1. Fill out a provided form to suggest possible resolution of scenarios based on facts and circumstances.
2. The group will present to the class a discussion of its results and the reasons for them.

METHOD OF EVALUATION: Completion of course.

COURSE: LEGAL PARAMETERS OF INTERVIEWING

LENGTH AND METHODS OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
2:00			2:00

DESCRIPTION:

Through lecture and class discussion, this course examines the legal implications of obtaining evidence through the interview. The Fifth and Sixth Amendments are discussed as they relate to testimonial evidence obtained from the accused.

TERMINAL PERFORMANCE OBJECTIVES:

Given a set of facts derived from case law involving custodial and/or non-custodial police action, the student will identify actions that might violate a person's rights under the Fifth amendment, identify what circumstances require that a Miranda warning be given, and identify actions that violate the right to counsel clause of the Sixth Amendment.

INTERIM PERFORMANCE OBJECTIVES:

1. Identify those situations in which a person is not protected by the self-incrimination clause of the Fifth Amendment.
2. Identify when a person is deprived of his freedom of action in a significant way.
3. Identify those practices which constitute questioning.
4. Identify those situations in which a Miranda warning is required.
5. Identify the point at which the right to counsel attaches under the Sixth Amendment.
6. Identify those situations in which the defendant may be legally questioned without his attorney present.

METHOD OF EVALUATION: Completion of course.

COURSE: QUESTIONED DOCUMENTS (2012)

LENGTH AND METHODS OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
2:00			2:00

DESCRIPTION:

Through lecture and class discussion, this course is designed to familiarize the investigator with the potential of fraudulent documentary evidence, procedures for preserving questioned documents, the collection of exemplars (standards for comparison), transmitting documents to the laboratory, and the meaning of examiner opinions.

TERMINAL PERFORMANCE OBJECTIVE:

Upon completion of this course the student will identify the components of a questioned document, factors to consider in preserving a questioned document, proper methods of obtaining exemplars, and laboratory for analysis by document examiners and technicians, in accordance with the principles delineated during the course of instruction.

INTERIM PERFORMANCE OBJECTIVES:

1. Identify the components of documents and the information available to the investigator from each of these components.
2. Identify the procedures for properly preserving a questioned document.
3. Identify the methods of obtaining admissible and useful request and non-request exemplars.
4. Identify proper procedures for transmitting documents to a laboratory for analysis.

METHOD OF EVALUATION: Completion of course.

COURSE: ORIENTATION TO FINANCIAL INVESTIGATIONS (3408)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
2:00			2:00

DESCRIPTION:

This course is designed to give the student an overview of the general components of a white-collar crime investigation. Emphasis is placed on developing information and acquiring the practical skills to work white collar crime investigations.

TERMINAL PERFORMANCE OBJECTIVE:

Upon completion of this course, the student will identify the facts of a typical white collar crime investigation and the role of a non-investigator in white-collar crime investigations in accordance with the principles delineated during the course of instruction.

INTERIM PERFORMANCE OBJECTIVES:

1. Identify three types of white collar crime investigations.
2. Identify the steps of a white collar crime investigation.
3. Identify the skills needed to conduct a white collar crime investigation.
4. Identify actions which can result from a white collar crime investigation.

METHOD OF EVALUATION: Completion of course.

COURSE: INDICATORS OF FINANCIAL FRAUD (3453)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
3:00	1:00		4:00

DESCRIPTION:

This course of instruction gives the student a hands on application in the use of analytical accounting techniques to detect instances of financial fraud. The course starts out by introducing the student to the five different categories of accounts that are used by any business. The student is then given a brief introduction to the formal financial statements. The remainder of the course focuses on specific accounts within the formal financial statements. Analysis of these specific accounts identifies:

- (1) where the fraud is likely to occur;
- (2) probable actions of the perpetrators; and,
- (3) financial analysis techniques to detect and prove the occurrence of the fraud.

The course concludes with a practical exercise, led by the instructor, that affords the student the opportunity to analyze financial statements and identify specific company trends and weaknesses. The course consists of three hours of lecture interspersed with hands on practical exercise. The course is specifically aimed at student involvement and participation in analyzing transactions and examining financial records.

TERMINAL PERFORMANCE OBJECTIVES:

At the conclusion of this course the student will have a fundamental understanding of the preliminary financial tools available to examine financial trends and weaknesses. Further, the student will be able to identify those areas where fraud is most likely to occur and the best methods for detection and prosecution. Specifically the student will be able to examine financial records and apply, in a practical exercise, financial analysis techniques used to spotlight company trends and weaknesses.

INTERIM PERFORMANCE OBJECTIVES:

1. Identify the five different categories of accounts used by any business.
2. Describe how the five different categories of accounts are presented in the formal financial statements.

3. Identify specific accounts on the formal financial statements where fraud is likely to occur.
4. Describe how the fraud is likely to happen and specific techniques that may be used to detect it.
5. Illustrate, through practical exercise, financial analysis techniques used to identify company trends and detect specific financial trouble spots.

METHOD OF EVALUATION: Demonstrated proficiency.

COURSE: USING COMPUTERS AS AN INVESTIGATIVE TOOL (3113)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
2:00	2:00		4:00

DESCRIPTION:

This course begins with an introduction to the terminology surrounding microcomputers. Students then perform a variety of laboratory exercises, including performing basic file management operations to manage the data stored on a computer system. Additionally, students are introduced to the Internal Revenue Service-Criminal Investigation Division's (IRS-CID) Search Warrant Program, which is composed in the format of a database manager.

TERMINAL PERFORMANCE OBJECTIVES:

Given a laboratory exercise involving the use of a computer, the operating system and the IRS-CID Search Warrant Program the student will use the computer program to store evidence seized pursuant to a search warrant according to the principles delineated during the course of instruction.

INTERIM PERFORMANCE OBJECTIVES:

1. Identify the basic components of common computer system configurations.
2. Identify how diskettes and hard drives store information and how to preserve the information stored on them.
3. Identify the function of the three basic kind of software to manage and analyze investigative information.
4. Use basic file management operations to store and locate investigative data.
5. Use a database manager computer program to store evidence seized pursuant to a search warrant.

METHOD OF EVALUATION: Completion of course.

COURSE: TRACING FUNDS THRU FINANCIAL INSTITUTIONS (3402)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
4:00			4:00

DESCRIPTION:

This course is an introduction to the terminology, concepts and techniques to be used in tracking funds into, through and out of a bank. Additionally, the course will focus on several categories of bank records and discuss (1) what records the investigator should request, (2) what the investigator can expect when the records arrive, and (3) how to examine the various categories of records.

TERMINAL PERFORMANCE OBJECTIVE:

Given a series of multiple choice questions, the students will be able to correctly respond to questions concerning tracking of funds and obtaining of bank records as delineated in the course of instruction.

INTERIM PERFORMANCE OBJECTIVES:

1. Identify the four categories into which banks process individual transactions.
2. Identify the bank records that should be initially obtained and specific items to ask for when obtaining these records.
3. Identify transactions referred to as "account" transactions and the use that investigators may make of those accounts.
4. Identify transactions referred to as non-account transactions and the use that investigators may make of those accounts.

METHOD OF EVALUATION: Completion of course.

COURSE: COMPUTER FRAUD (3105)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
2:00		2:00	

DESCRIPTION:

This course acquaints the participant with the various roles that computers play in economic crime and common methodologies utilized by perpetrators of computer related crime. Basic investigative methodologies are also discussed.

TERMINAL PERFORMANCE OBJECTIVES:

Upon completion of this course, the student will be able to identify their roles of computer systems in economic crime schemes; the annual financial cost of computer crime in the United States; common methodologies of computer fraud; and outside sources of investigative assistance in computer related crime investigations.

INTERIM PERFORMANCE OBJECTIVES:

1. Identify the various estimates of cost of computer related crime to the American economy.
2. Identify several roles of computers in economic crime.
3. Identify the most common methodologies of computer crime.
4. Identify several sources of investigative assistance available to the agent during a computer crime investigation.
5. Identify the most frequently used Federal statutes in the prosecution of computer related crime.

METHOD OF EVALUATION: Completion of course.

COURSE: FINANCIAL RESEARCH AND ANALYSIS**LENGTH AND METHOD OF PRESENTATION:**

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
4:00	4:00		8:00

DESCRIPTION:

This course assists the student in identifying the principal sources of financial information, identifying access to financial information, and understanding the correlation of financial information to a typical investigation. This course is also designed to provide the student with an overview of various flow charting techniques available to assist in the organization and analysis of massive amounts of information gathered in routine financial investigations.

TERMINAL PERFORMANCE OBJECTIVES

Given a specific case scenario involving a financial fraud, the student will identify sources of financial information which can enhance investigative techniques used in conducting financial investigations and also be able to select and produce an appropriate flow chart which will accurately depict the facts of the investigation in accordance with the principals delineated during the course of instruction.

INTERIM PERFORMANCE OBJECTIVES

1. Recognize investigative techniques which assist the investigator in identifying sources of financial information.
2. Identify the entities where financial information/records are found.
3. Identify the financial information available from government agencies, business/commercial entities, and financial institutions.
4. Identify the principal methods of accessing financial information.
5. Identify four different types of investigative charting techniques used to illustrate criminal activity in a financial fraud investigation.
6. Identify which type of chart should be used to illustrate a given set of facts.
7. Correctly produce an example of each type of chart based on a given set of facts.

METHOD OF EVALUATION: Demonstrate proficiency.

COURSE: MONEY LAUNDERING METHODS/TECHNIQUES (3410)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
2:00			2:00

DESCRIPTION:

This course focuses on providing a basic understanding of the money laundering statutes, Title 18-1956 and 18-1957. It points out how the money laundering statutes can be used by agents and prosecutors involved in non-drug financial crime cases. Case scenarios are used to highlight how money laundering charges can be used in a variety of investigations.

TERMINAL PERFORMANCE OBJECTIVE:

The student will have a basic understanding of the money laundering statutes and be able to recognize potential violations in "non-drug" related financial investigations. He/she will be able to recognize the specified unlawful activities that trigger potential money laundering violations.

INTERIM PERFORMANCE OBJECTIVES:

1. Recognize potential money laundering violations in non-drug financial crime investigations.
2. Be aware of and able to identify non-drug "specified unlawful activities".
3. Determine if specific money laundering violations have been committed.

METHOD OF EVALUATION: Completion of course.

COURSE: BRIBERY AND BRIBERY INVESTIGATIONS (IRS/IS) (3403)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
2:00			2:00

DESCRIPTION:

This lesson provides the student with an overview of bribery and bribery investigations. Two ethical dilemmas involving bribery are presented for discussion. The elements of bribery are discussed, along with a detailed analysis of bribery statutes, gratuity statutes and other associated statutes. The motivation of persons involved in bribery is then discussed. The lesson then covers a brief overview of active and after-the-fact bribery investigations.

TERMINAL PERFORMANCE OBJECTIVE:

Given a lecture and inter-active discussion, the student will identify several aspects of bribery, including elements of the crime provisions of the Federal statute, motivation to commit the crime and the major steps in an investigation of the crime.

INTERIM PERFORMANCE OBJECTIVES:

1. State the major elements of the crime of bribery;
2. Relate the provisions of the Federal bribery statute;
3. Differentiate between a bribe and gratuity;
4. Identify the motivations of people involved in bribery;
5. Describe the major steps in a bribery investigation.

METHOD OF EVALUATION: Completion of course.

COURSE: INTRODUCTION TO CONTRACT FRAUD (3411)

LENGTH AND METHOD OF PRESENTATION:

<u>LECTURE</u>	<u>LABORATORY</u>	<u>PRACTICAL EXERCISE</u>	<u>TOTAL</u>
2:00		2:00	

DESCRIPTION:

This course provides an overview of the Government contracting process and two basic types of contracts used by the government. The course also provides a breakdown of the types of fraudulent schemes and where they occur in the contracting process.

TERMINAL PERFORMANCE OBJECTIVES:

Upon completion of this course, the student will be able to identify and investigate contract/procurement fraud violations in accordance with the principles delineated during the course of instruction and identify fraudulent schemes that may occur during the contracting process.

INTERIM PERFORMANCE OBJECTIVES:

1. Identify the five elements of a contract.
2. Identify the six phases of government contracting.
3. Identify the differences between a cost reimbursement contract and a fixed price contract.
4. Identify investigative methods and techniques which may be effective in the conduct of a contract fraud investigation.

METHOD OF EVALUATION: Completion of course.

COURSE INFORMATION PROGRAM OF INSTRUCTION

Course	Hours of Instruction			Total
	Lecture	Practical Lab Exercise		
Financial Research & Analysis	4:00	4:00		8:00
Orientation to Financial Inv.	2:00			2:00
Tracing Funds thru Fin. Inst.	4:00			4:00
Computer Fraud	2:00			2:00
Computer as Inv. Tool	2:00	2:00		4:00
Indicators of Financial Fraud	3:00	1:00		4:00
Questioned Documents	2:00			2:00
Bribery	2:00			2:00
Money Laundering	2:00			2:00
Contract Fraud	2:00			2:00
Interviewing	4:00	4:00		8:00
Victims of Financial Fraud	2:00			2:00
Evidence	6:00			6:00
Privacy Act/FOIA	2:00			2:00
Conspiracy	4:00		4:00	
Federal Court Procedures	6:00			6:00
Courtroom Testimony	2:00			2:00
Legal Parameters of Interviewing	2:00			2:00
Choice of Remedies	<u>5:00</u>	<u>3:00</u>		<u>8:00</u>
SUBTOTAL	58:00	14:00		72:00

Administrative Time

Orientation	2:00
Critique/Graduation	<u>2:00</u>
SUBTOTAL	4:00

TOTAL PROGRAM LENGTH

Lecture:	58:00
Lab:	14:00
P.E.	0:00
Administrative	<u>4:00</u>
TOTAL	<u>76:00</u>

SAMPLE SCHEDULE
of the
WHITE COLLAR CRIME TRAINING PROGRAM

FEDERAL LAW ENFORCEMENT TRAINING CENTER
WHITE COLLAR CRIME TRAINING PROGRAM
 MASTER SCHEDULE

	Room: Monday	Tuesday	Week One Wednesday	Thursday	Coordinator: Mr. Prekker Friday
7:30 - 8:30	Welcome/Orientation	Indicators of Financial Fraud	Federal Court Procedure	Evidence	Choice of Remedies (Criminal Law)
8:30 - 9:30	<i>Mr. Prekker</i>				
9:30 - 10:30	Orientation to Financial Investigations				(Administrative Law)
10:30 - 11:30					(Civil/Judicial Law)
	<i>FFI Staff</i>	<i>FFI Staff</i>	<i>LGD</i>	<i>LGD</i>	<i>LGD</i>
11:30 - 12:30	#####	#####	#####	#####	#####
12:30 - 1:30	Questioned Documents	Indicators of Financial Fraud (Cont'd)	Federal Court Procedure (Cont'd)	Conspiracy	Choice of Remedies (Parallel Proceedings)
		<i>FFI Staff</i>			
1:30 - 2:30		Sources of Financial Information			
	<i>ETD</i>		<i>LGD</i>		<i>LGD</i>
2:30 - 3:30	Legal Parameters of Interviewing		Evidence		WCC Legal Lab (All Legal Instructors)
3:30 - 4:30					
	<i>LGD</i>	<i>FFI Staff</i>	<i>LGD</i>	<i>LGD</i>	<i>LGD</i>
Afterhrs					

FEDERAL LAW ENFORCEMENT TRAINING CENTER

WHITE COLLAR CRIME TRAINING PROGRAM

MASTER SCHEDULE

	Room: Monday	Tuesday	Week Two Wednesday	Thursday	Coordinator: Mr. Prekker Friday
7:30 - 8:30	Investigative Charting Techniques	Money Laundering	White Collar Crime Interviewing Lecture	Interviewing PE	Courtroom Testimony
8:30 - 9:30					LGD
9:30 -10:30					Closure/Graduation
10:30 -11:30	FFI Staff	FFI Staff	BSD	BSD	FFI Staff
11:30 -12:30	#####	#####	#####	#####	#####
12:30 - 1:30	Using Computers as Investigative Tools	Tracing Funds Through Financial Institutions	White Collar Crime Interviewing Lecture (Cont'd)	Privacy Act/FOIA	
1:30 - 2:30			BSD	LGD	
2:30 - 3:30			Internet for Investigators	Wrecks on the Telecomm Highway	
3:30 - 4:30	FFI Staff	FFI Staff	FFI Staff	FFI Staff	
Afterhrs					

Revised: July 1998